

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.ustreas.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Credit for Federal Tax Paid on Fuels

OMB No. 1545-0162

2000

Attachment
 Sequence No. **23**

► See the Instructions for Form 4136.

► Attach this form to your income tax return.

Name (as shown on your income tax return)

Taxpayer identification number

Caution: You cannot claim any amounts on Form 4136 that you claimed on Form 8849 or Schedule C (Form 720).

1 Nontaxable Use of Gasoline and Gasohol

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use of gasoline	\$.184		\$	301
b	Use of gasoline on a farm for farming purposes	.184			
c	Other nontaxable use of gasoline	.184			
d	10% gasohol	.13		\$	312
e	7.7% gasohol	.14242			
f	5.7% gasohol	.15322			

2 Nontaxable Use of Aviation Gasoline

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$.15		\$	307
b	Other nontaxable use	.194			

3 Nontaxable Use of Undyed Diesel Fuel and Undyed Kerosene

Claimant has the name and address of the person(s) who sold the fuel to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.

Claimant certifies that the fuel did not contain visible evidence of dye.

Exception. If any of the fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ► ☐

Caution: Claims cannot be made on line 3 for fuel used on a farm for farming purposes or for kerosene sold from a blocked pump. Only registered ultimate vendors may make those claims.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	\$.244		\$	303
		.244			
b	Use in trains	.20			305
c	Use in certain intercity and local buses	.17			303

4 Nontaxable Use of Aviation Fuel (other than gasoline)

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$.175		\$	310
b	Other nontaxable use	.219			

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 12625R

Form **4136** (2000)

5 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel **UV Registration No. ▶**

Claimant sold the fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false.

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ▶ ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use on a farm for farming purposes	\$.244	}	\$		303
b	Use by a state or local government	.244				

6 Sales by Registered Ultimate Vendors of Undyed Kerosene **UV Registration No. ▶**
UP Registration No. ▶

Claimant sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate (for lines 6a and 6b) from the buyer and has no reason to believe any information in the certificate is false.

Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ▶ ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use on a farm for farming purposes	\$.244	}	\$		303
b	Use by a state or local government	.244				
c	Sales from a blocked pump	.244				

7 Nontaxable Use of Liquefied Petroleum Gas (LPG) in Certain Buses

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use in certain intercity and local buses	\$.062	}	\$		304
b	Use in qualified local and school buses	.136				

8 Gasohol Blending

Claimant bought gasoline taxed at the full rate and blended it with alcohol to make gasohol. The gasohol was used or sold for use in a trade or business. For **each batch** of gasohol, claimant has the required information relating to the purchase of the gasoline and alcohol used to make the gasohol and to support the amount claimed.

	(a) Rate	Gallons of		(d) Amount of credit (col. (a) × col. (b))	(e) CRN
		(b) Gasoline	(c) Alcohol		
a	10% gasohol	\$.03956	}	\$	302
b	7.7% gasohol	.0297			
c	5.7% gasohol	.02152			
9 Total income tax credit claimed. Add lines 1 through 8. Enter here and on Form 1040, line 64 (also check box b on line 64); Form 1120, line 32g; Form 1120-A, line 28g; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. . . . ▶			9	\$	